

**GOVERNMENT OF ZAMBIA**

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STATUTORY INSTRUMENT NO. 19 OF 1986

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**The Customs and Excise Act**  
(Laws, Volume XII, Cap. 662)

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**The Customs and Excise (Spirit Rebate) (Amendment) Regulations, 1986**

IN EXERCISE of the powers contained in section *eighty-nine* of the Customs and Excise Act, the following Regulations are hereby made:

1. These Regulations may be cited as the Customs and Excise (Spirit Rebate) (Amendment) Regulations, 1986, and shall be read as one with the Customs and Excise (Spirit Rebate) Regulations, hereinafter referred to as the principal Regulations.

Title

Cap. 662,  
P. 525

2. The Second Schedule to the principal Regulations is hereby revoked and the Second Schedule set out in the Appendix hereto is substituted therefor.

Revocation  
and  
replacement  
of Second  
Schedule

LUSAKA  
31st January, 1986  
[sr.42/24]

I. J. MWANANSHIEU,  
*Minister of Finance*

APPENDIX  
(Regulation 2)

SECOND SCHEDULE  
(Regulation 4)

PART I

REBATE OF CUSTOMS DUTIES

<i>Item</i>	<i>Goods</i>
1.	Spirits for use solely for scientific, teaching or experimental purposes.
2.	Spirits for use in the manufacture of any medicinal preparations, re-agent, microscopic stain or indicator.

PART II

REBATE OF EXCISE DUTIES

<i>Item</i>	<i>Goods</i>
1.	Spirits for use solely for scientific, teaching or experimental purposes.
2.	Spirits for use in the manufacture of any medicinal preparations, re-agent, microscopic stain or indicator.